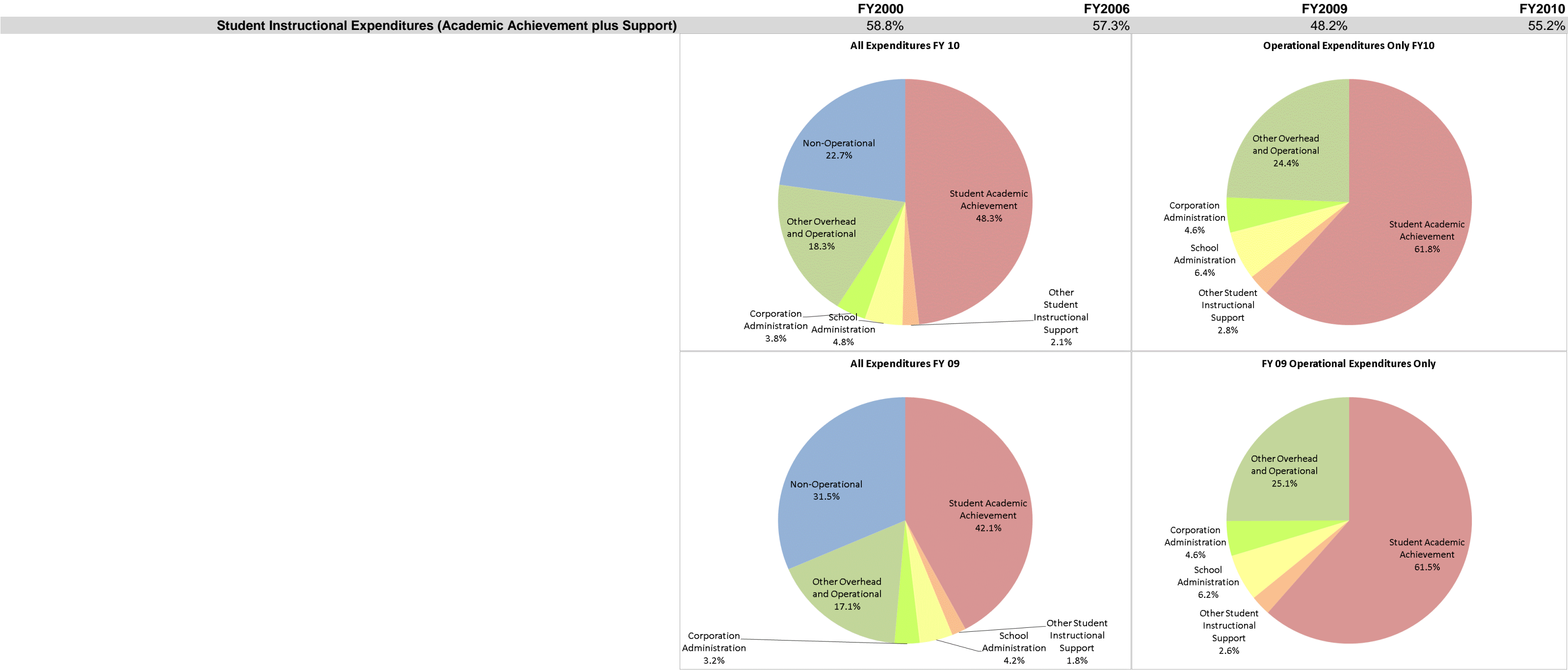


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Shelby Eastern Schools (7285)

Shelby Eastern Schools (7285)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$7,007,028	52.7%	\$7,951,846	51.4%	\$6,929,132	42.1%	\$7,186,938	48.3%
Student Instructional Support	\$809,637	6.1%	\$913,651	5.9%	\$991,608	6.0%	\$1,027,536	6.9%
Overhead and Operational	\$2,535,851	19.1%	\$3,021,609	19.5%	\$3,344,492	20.3%	\$3,290,764	22.1%
Nonoperational	\$2,934,755	22.1%	\$3,572,758	23.1%	\$5,174,634	31.5%	\$3,386,583	22.7%
Grand Total	\$13,287,271		\$15,459,864		\$16,439,866		\$14,891,821	



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Shelby Eastern Schools (7285)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$43,362	\$10			-100%
	11100 Regular Programs; Elementary	\$2,327,043	\$2,149,682	\$2,504,513	\$2,458,502	6%	14%	-2%
	11300 Regular Programs; High School	\$2,190,568	\$2,652,285	\$2,806,400	\$2,759,518	26%	4%	-2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$52,703	\$56,029			6%
	11590 Other Vocational Education Programs	\$0	\$1,404	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$14,774	\$5,720	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$46,809	\$28,594			-39%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$319,317			
	12350 Physical Impairment; Homebound	\$0	\$422	\$1,461	\$136		-68%	-91%
	12520 Culturally Different; Compensatory	\$2,238	\$0	\$10,178	\$0	-100%		-100%
	12710 Equal Opportunity At Risk	\$25,631	\$6,248	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$0	\$0	\$33,974	\$87,614			158%
	12900 Other Special Programs	\$0	\$66	\$6,260	\$0		-100%	-100%
	14300 Summer School Programs; High School	\$54,971	\$33,063	\$13,107	\$12,775	-77%	-61%	-3%
	16100 Remediation Testing	\$50,805	\$54,065	\$63,966	\$22,288	-56%	-59%	-65%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$223,014	\$238,937	\$289,955	\$281,113	26%	18%	-3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$482,672	\$668,013	\$666,395	\$813,951	69%	22%	22%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$239	\$11,580			> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$48,910	\$19,938	\$10,483	\$2,167	-96%	-89%	-79%
	22130 Improvement of Instruction; Instructional Staff Training	\$25,816	\$5,794	\$2,831	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$213,689	\$93,168	\$114,978	\$117,788	-45%	26%	2%
	22230 Library/Media Services; Audiovisual	\$16,088	\$10,967	\$0	\$649	-96%	-94%	
	22240 Library/Media Services; Educational Television	\$1,000	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$662	\$68,059	\$2,100	\$0	-100%	-100%	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$150,130	\$0	\$93,688		-38%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$34,821	\$0			-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$10,735	\$48			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,932	\$117,915	\$208,298	\$119,709	-19%	2%	-43%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,322	\$468	\$501	\$474	-64%	1%	-5%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$5,064	\$987			-81%
	26497 2007 Account Code - Teachers Retirement Fund	\$265,919	\$255,074	\$0	\$0			
Student Academic Achievement Total		\$6,093,055	\$6,531,416	\$6,929,132	\$7,186,938	18%	10%	4%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$47,980	\$60,646	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$162,110	\$150,223	\$215,031	\$230,838	42%	54%	7%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$671	\$0			-100%
	21320 Health Services; Medical Services	\$0	\$1,125	\$0	\$0		-100%	
	21340 Health Services; Nurse Services	\$48,909	\$54,912	\$81,236	\$78,852	61%	44%	-3%
	21390 Health Services; Other Health Services	\$822	\$0	\$700	\$2,915	255%		316%
	21420 Psychological Testing	\$6,534	\$0	\$0	\$0	-100%		
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$170			
	24100 Office of The Principal	\$416,217	\$446,769	\$693,970	\$714,760	72%	60%	3%
Student Instructional Support Total		\$682,572	\$713,675	\$991,608	\$1,027,536	51%	44%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,989	\$19,211	\$24,400	\$23,858	40%	24%	-2%
	23120 Board of Education; Service Area Assistants	\$29,596	\$22,346	\$56,407	\$52,633	78%	136%	-7%
	23150 Board of Education; Legal Services	\$5,649	\$9,008	\$6,190	\$5,488	-3%	-39%	-11%
	23160 Board of Education; Promotion Expenses	\$1,086	\$793	\$50	\$0	-100%	-100%	-100%
	23210 Executive Administration; Office of The Superintendent	\$157,570	\$166,317	\$332,871	\$301,940	92%	82%	-9%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$720	\$1,227			70%
	25180 Fiscal Services; Property Accounting	\$690	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$2,168	\$23,308	\$7,859	\$10,482	383%	-55%	33%
	25195 Other Fiscal Services; Bank Account Service Charge	\$4,734	\$0	\$25	\$25	-99%		0%
	25196 Other Fiscal Services; Cash Change	\$800	\$1,029	\$500	\$600	-25%	-42%	20%
	25199 Other Fiscal Services; Other	\$0	\$0	\$476	\$4,365			> 500%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$16,530	\$0			-100%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Shelby Eastern Schools (7285)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$64,146	\$111,540			74%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$13,519	\$55,403			310%
	25890 Other Technology Services	\$0	\$0	\$50	\$50			0%
	25920 Ditch Assessments	\$0	\$767	\$1,558	\$1,587		107%	2%
	25950 Other Assessments	\$284	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$6,544			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$740,847	\$977,061	\$1,139,187	\$1,106,135	49%	13%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,114	\$15,632	\$30,114	\$16,591	18%	6%	-45%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$147,620	\$106,315	\$19,975	\$5,979	-96%	-94%	-70%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$465	\$835	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$4,421	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,303	\$12,215	\$4,709	\$5,657	146%	-54%	20%
	26600 Operation and Maintenance of Plant Services; Security Services	\$131	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,215	\$83,135	\$81,834	\$74,060	10%	-11%	-9%
	27010 Student Transportation; Service Area Direction	\$57,879	\$0	\$0	\$8,266	-86%		
	27100 Student Transportation; Vehicle Operation	\$7,665	\$13,641	\$975,476	\$22,589	195%	66%	-98%
	27200 Student Transportation; Monitoring Services	\$1,931	\$0	\$1,014	\$2,157	12%		113%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$13,016	\$11,609	\$14,941	\$16,952	30%	46%	13%
	27400 Student Transportation; Purchase of School Buses	\$38,907	\$0	\$0	\$0	-100%		
	27500 Student Transportation; Insurance on Buses	\$171	\$0	\$0	\$1,721	> 500%		
	27700 Student Transportation; Contracted Transportation Services	\$692,142	\$892,840	\$0	\$924,122	34%	4%	
	27900 Student Transportation; Other Student Transportation Services	\$1,492	\$1,497	\$1,189	\$1,241	-17%	-17%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$167,857	\$189,438	\$211,885	\$222,662	33%	18%	5%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$176,131	\$0			-100%
	31400 Food Services Operations; Food Purchases	\$202,983	\$260,479	\$136,642	\$274,727	35%	5%	101%
	31900 Other Food Services	\$8,274	\$21,326	\$26,092	\$32,164	289%	51%	23%
Overhead and Operational Total		\$2,384,576	\$2,833,222	\$3,344,492	\$3,290,764	38%	16%	-2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,068	\$1,374	\$1,201	\$826	-23%	-40%	-31%
	33200 Community Recreation	\$3,800	\$4,500	\$0	\$0	-100%	-100%	
	33400 Athletic Coaches	\$48,069	\$78,463	\$176,600	\$169,171	252%	116%	-4%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$486,320	\$160,699	\$55,783	\$54,666	-89%	-66%	-2%
	43000 Facilities Acquisition and Construction; Professional Services	\$576,156	\$18,939	\$21,549	\$14,716	-97%	-22%	-32%
	45100 Building Acquisition, Construction and Improvements	\$721,620	\$136,502	\$30,398	\$271,325	-62%	99%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$117,900	\$130,496	\$133,834	\$135,034	15%	3%	1%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$50,948	\$59,696	\$79,150	\$84,360	66%	41%	7%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$4,900	\$12,639	\$0		-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$177,636	\$267,733	\$139,155	\$88,578	-50%	-67%	-36%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$215,000	\$180,000	\$162,741		-24%	-10%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$1,900,000	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$267,720	\$141,000	\$160,668		-40%	14%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$147,229	\$147,957	\$38,499		-74%	-74%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$7,960	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$700,759	\$1,314,515	\$789,369	\$875,000	25%	-33%	11%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$731,546	\$1,366,000	\$1,331,000		82%	-3%
	54200 Common School Fund; Principal	\$41,285	\$0	\$0	\$0	-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$1,250	\$0	\$0		-100%	
Nonoperational Total		\$2,925,561	\$3,548,521	\$5,174,634	\$3,386,583	16%	-5%	-35%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$49,733	\$29,960	\$0	\$0			
	26492 2007 Account Code - Social Security	\$492,080	\$508,286	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$16,151	\$40,834	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$508,612	\$1,048,358	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$8,396	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$134,932	\$197,196	\$0	\$0			
Prorated By Fund Total		\$1,201,507	\$1,833,030	\$0	\$0			